

### Amendments to the Claims

This listing of claims will replace all prior versions, and listings, of claims in the application:

#### Listing of Claims:

1-16. (Canceled)

17. (Currently amended) A method of manufacturing a non-volatile semiconductor memory device, comprising ~~the steps of:~~

forming, on a first region of a semiconductor substrate, a self-aligned double-layer gate structure which includes a gate insulating film, a first conductor serving as a floating gate layer, a second conductor serving as a control gate layer, and an insulating film electrically insulating the first and second conductors, and a first insulating film covering a surface of the second conductor;

patterning the first conductor into a gate electrode of a transistor above a second region of the semiconductor substrate; ~~and~~

forming a second insulating film covering a side wall of the self-aligned double-layer gate structure; and

providing a third conductor on the first conductor patterned in ~~the~~ a form of the gate electrode above the second region.

18. (Canceled)

19. (Original) A method of manufacturing a non-volatile semiconductor memory device, according to claim 17, further comprising the steps of forming an element isolating region adjacent to the transistor, and forming the double-layer gate structure on the element isolating region.

20. (Canceled)